



**COUNTY OF LOS ANGELES  
DEPARTMENT OF AUDITOR-CONTROLLER**

KENNETH HAHN HALL OF ADMINISTRATION  
500 WEST TEMPLE STREET, ROOM 525  
LOS ANGELES, CALIFORNIA 90012-3873  
PHONE: (213) 974-8301 FAX: (213) 626-5427

WENDY L. WATANABE  
AUDITOR-CONTROLLER

MARIA M. OMS  
CHIEF DEPUTY

ASST. AUDITOR-CONTROLLERS

ROBERT A. DAVIS  
JOHN NAIMO  
JUDI E. THOMAS

October 28, 2009

TO: Supervisor Don Knabe, Chairman  
Supervisor Gloria Molina  
Supervisor Mark Ridley-Thomas  
Supervisor Zev Yaroslavsky  
Supervisor Michael D. Antonovich

FROM: Wendy L. Watanabe  
Auditor-Controller

SUBJECT: **COMMON GROUND THE WESTSIDE HIV COMMUNITY CENTER  
CONTRACT – A DEPARTMENT OF PUBLIC HEALTH HIV/AIDS CARE  
AND PREVENTION SERVICES PROVIDER – FOLLOW-UP REVIEW**

At the request of the Department of Public Health (DPH), Office of AIDS Programs and Policy (OAPP), we completed a follow-up review of Common Ground The Westside HIV Community Center (Common Ground or Agency) progress in implementing the recommendations from our February 23, 2009 report. The purpose of our original review was to determine if Common Ground had appropriately spent funds in accordance with the County contract. Common Ground is located in the Third District.

The Agency implemented four of the five recommendations included in our report. The following are the recommendations and their implementation status.

**EXPENDITURES**

**Recommendation 1**

**Common Ground management require signatures from program participants upon receipt of gift cards and food incentives.**

**Current Status: PARTIALLY IMPLEMENTED**

**Verification**

We reviewed the Agency's distribution logs for gift cards and food incentives issued to program participants for the period December 2008 to July 2009. We noted the Agency obtained signatures from recipients of gift cards. However, the Agency did not obtain signatures from recipients for food incentives.

**PAYROLL AND PERSONNEL**

**Recommendation 2**

Common Ground management ensure payroll billings are based on actual hours worked on OAPP related activities.

**Recommendation 3**

Common Ground management ensure employees' time records account for the total work time on a daily basis by program.

**Current Status of Recommendations 2 and 3: IMPLEMENTED**

**Verification**

The time reports for two employees sampled for February 2009 showed hours worked by program. In addition, Common Ground's payroll expenditures billed to OAPP for February 2009 were supported by the hours on the time reports.

**Recommendation 4**

Common Ground management ensure employee variance time is appropriately recorded.

**Current Status: IMPLEMENTED**

**Verification**

Variance time for one employee for February 2009 was recorded on the payroll register and also on the employee's benefit time report.

## **COST ALLOCATION PLAN**

### **Recommendation 5**

**Common Ground management prepare a written Cost Allocation Plan as required by the County contract.**

**Current Status: IMPLEMENTED**

### **Verification**

The Agency provided a written Cost Allocation Plan that was in compliance with the County contract.

We discussed the results of our review with Common Ground and OAPP. Common Ground management indicated that they have taken corrective action to obtain signatures from all incentive recipients.

We thank Common Ground for their cooperation and assistance during our follow-up review. Please call me if you have any questions, or your staff may contact Don Chadwick at (213) 253-0301.

WLW:MMO:JET:DC:EB

c: William T Fujioka, Chief Executive Officer  
Jonathan E. Fielding, Director, Department of Public Health  
Sharon Chamberlain, Executive Director, Common Ground The Westside  
Public Information Office  
Audit Committee